IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 2ND JANUARY 2007 / 12TH POUSHA, 1928.

WP(C).No. 32150 of 2006(B)

PETITIONER:

S.MURALEEDHARAN,
KALEEKKAVILA VEEDU, VENGODE,
THIRUVANANTHAPURAM.

BY ADV. SRI.C.S.MANU

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO THE GOVERNMENT OF KERALA,
DEPT. OF TAXES, GOVT. SECRETARIAT,
TRIVANDRUM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. SALES TAX OFFICER,
3RD CIRCLE, COMMERCIAL TAXES DEPARTMENT,
THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 32150 OF 2006

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DATED THIS, THE 2ND DAY OF JANUARY, 2007

J U D G M E N T

This writ petition is filed against the orders of assessment passed by the third respondent. Admittedly, petitioner has already preferred an appeal before the second respondent- appellate authority which is pending consideration. During the pendency of this writ petition, the appellate authority has considered the appeal and disposed of the same. In such circumstances, petitioner filed a rectification application before the appellate authority as evidenced by Ext.P12 produced along with I.A. 17637/2006 . The prime contention raised is that petitioner was not given proper notice and that the principles of natural justice has been violated by making a protective assessment against the petitioner. Petitioner, in such circumstances, sought to amend the writ petition by filing the above said I.A. producing the appellate order as well as the rectification application filed by him.

2. Having heard both sides, there will be a direction to the second respondent appellate authority to consider Ext.P12 which is already received on file and dispose of the same in accordance with law. If the petitioner moves any application for interim relief before the appellate authority the same shall also be considered expeditiously.

With the above direction, the writ petition is disposed of.

P.R. RAMAN,
(JUDGE)

knc/-